

**Note: Assessors – this property must be locally assessed.**

**Authority for local property taxation**

- Chapter 70 - Local Taxation: Sec. 70.112(4), Wis. Stats., ...for non-operating purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for non operating purposes...
- Chapter 76 – Taxation of Utilities: Sec. 76.23, Wis. Stats., ...All property not necessarily used in operating the business of any company defined in Sec. 76.02, Wis. Stats., is exempted from taxation under this chapter and is subject to local assessment and taxation...

**Section 1: Utility/Telco Owner**

Name <i>(airline, pipeline, railroad, telco, utility)</i>			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City County	
			Enter municipality →	
Address			Phone (     )     -	
City	State	Zip	Email	

**Section 2: Property Leased to**

Company name			Business type	
Address			Phone (     )     -	Fax (     )     -
City	State	Zip	Email	

**Section 3: Leased Property Information**

Leased property is: <i>(check one)</i> <input type="checkbox"/> Land only <input type="checkbox"/> Land and improvements				
Leased property street address			Tax parcel no.	
Annual rent paid			Lease date <i>(mm-dd-yyyy)</i> -     -	Term
Land – square footage/or percentage of total area _____ Acres     _____ sq ft     _____ percent (%)			Improvements – square footage/or percentage of total structure _____ Acres     _____ sq ft     _____ percent (%)	

**Section 4: Preparer Information**

Name	Phone (     )     -		
Email	Fax (     )     -	Date <i>(mm-dd-yyyy)</i> -     -	

**Completed  
copy sent to:**

☐ Lessor/Utility

☐ Local Assessor

☐ Manufacturing & Utility Bureau

# Utility/Telco Real Property – Non-Operating Form UT-149NO Instructions

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## General Information

Property owned and leased by a public service corporation and not used in its operations is subject to local assessment under Chapter 70 and 76, Wis. Stats. This form is particularly important in controlling the assessment of property subject to either Ch. 70 and Ch. 76 jurisdiction.

## Report to the Local Assessor

If you do not report a real property lease to the local assessor, it may result in the property taxed both locally and under Chapter 76. It is the corporation's obligation to prevent a double assessment. To locate the local assessor, review the Wisconsin Municipal Assessor List located on our website: [revenue.wi.gov/training/assess/assrlist.pdf](http://revenue.wi.gov/training/assess/assrlist.pdf). It is the taxpayer's responsibility to keep the local assessor informed of new or expired leases.

## Filing Requirements

- **Due date:** February 15 – if this property is not used in the utility's operations, complete this form by February 15.
- **Submit a completed UT-149NO for property owned but not used in operations:**
  - » New lease
  - » Newly canceled lease
- **Filing extension** – you may request a 30-day filing extension from our website: [revenue.wi.gov/ust/index.html](http://revenue.wi.gov/ust/index.html)
- **Tax parcel number** – each leased property reported must include a tax parcel number. Form without this number may be returned.
- **Annual report** – list the properties from this form in the appropriate section of the annual report filed for gross revenues, telco or ad valorem tax purposes.
- **Send completed form to:**
  - » Copy to the Local Assessor
  - » Copy to the Wisconsin Department of Revenue  
Manufacturing & Utility Bureau  
2135 Rimrock Road #6-97  
Madison WI 53713
  - » Keep a copy for the corporation's records

**Questions?** Contact us at (608) 266-8162 or [utility@wisconsin.gov](mailto:utility@wisconsin.gov).